

Filing Status ☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial: **Lukasz A** Last name: **Filinski** Your social security number: **[REDACTED]**
If joint return, spouse's first name and middle initial: Last name: Spouse's social security number: **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. **[REDACTED]** Apt. no. **[REDACTED]**
City, town, or post office. If you have a foreign address, also complete spaces below. State: **[REDACTED]** ZIP code: **[REDACTED]**
Foreign country name: Foreign province/state/county: Foreign postal code: **[REDACTED]**

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No
Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ☐
(1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see instructions):
Child tax credit Credit for other dependents
[REDACTED] **[REDACTED]** **[REDACTED]** ☐ ☒
[REDACTED] **[REDACTED]** **[REDACTED]** ☐ ☐
[REDACTED] **[REDACTED]** **[REDACTED]** ☐ ☐
[REDACTED] **[REDACTED]** **[REDACTED]** ☐ ☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 3,000.
b Household employee wages not reported on Form(s) W-2 1b
c Tip income not reported on line 1a (see instructions) 1c
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d
e Taxable dependent care benefits from Form 2441, line 26 1e
f Employer-provided adoption benefits from Form 8839, line 29 1f
g Wages from Form 8919, line 6 1g
h Other earned income (see instructions) 1h 0.
i Nontaxable combat pay election (see instructions) 1i
z Add lines 1a through 1h
2a Tax-exempt interest 2a 3,000.
3a Qualified dividends 3a
4a IRA distributions 4a
5a Pensions and annuities 5a
6a Social security benefits 6a
b Taxable interest b
b Ordinary dividends b
b Taxable amount b
b Taxable amount b
b Taxable amount b
c If you elect to use the lump-sum election method, check here (see instructions) ☐
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
8 Other income from Schedule 1, line 10 7
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 8 -212,425.
10 Adjustments to income from Schedule 1, line 26 9 -209,425.
11 Subtract line 10 from line 9. This is your **adjusted gross income** 10
12 Standard deduction or itemized deductions (from Schedule A) 11 -209,425.
13 Qualified business income deduction from Form 8995 or Form 8995-A 12 12,950.
14 Add lines 12 and 13 13 0.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 14 12,950.
15 0.

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	0.																				
	17	Amount from Schedule 2, line 3	17																					
	18	Add lines 16 and 17	18	0.																				
	19	Child tax credit or credit for other dependents from Schedule 8812	19																					
	20	Amount from Schedule 3, line 8	20																					
	21	Add lines 19 and 20	21																					
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.																				
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.																				
	24	Add lines 22 and 23. This is your total tax	24	0.																				
Payments	25	Federal income tax withheld from:																						
	a	Form(s) W-2	25a																					
	b	Form(s) 1099	25b																					
	c	Other forms (see instructions)	25c																					
	d	Add lines 25a through 25c	25d																					
	26	2022 estimated tax payments and amount applied from 2021 return	26																					
	27	Earned income credit (EIC)	27																					
	28	Additional child tax credit from Schedule 8812	28																					
	29	American opportunity credit from Form 8863, line 8	29																					
	30	Reserved for future use	30																					
	31	Amount from Schedule 3, line 15	31																					
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32																					
	33	Add lines 25d, 26, and 32. These are your total payments	33																					
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																					
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a																					
Direct deposit? See instructions.	b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	c Type: ☐ Checking ☐ Savings	
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
	d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
	36	Amount of line 34 you want applied to your 2023 estimated tax	36																					
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0.																				
	38	Estimated tax penalty (see instructions)	38																					

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No

Designee's name _____ Phone no. _____ Personal identification number (PIN)

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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **Mortgage Banker**

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____

Phone no. _____ Email address _____

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

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Paid Preparer Use Only

Preparer's name _____ Preparer's signature _____ Date _____ PTIN _____ Check if: ☐ Self-employed

Firm's name **Self-Prepared** Phone no. _____

Firm's address _____ Firm's EIN _____

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Lukasz A Filinski

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	1,521.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-213,946.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-212,425.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			
13	Health savings account deduction. Attach Form 8889		12	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		13	
15	Deductible part of self-employment tax. Attach Schedule SE		14	
16	Self-employed SEP, SIMPLE, and qualified plans		15	
17	Self-employed health insurance deduction		16	
18	Penalty on early withdrawal of savings		17	
19a	Allimony paid		18	
b	Recipient's SSN		19a	
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor

Lukasz A Filinski

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Film and Music Production

B Enter code from Instructions

5 1 2 1 0 0

C Business name. If no separate business name, leave blank.

Filinski Films

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code San Francisco, CA 94129

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2022, check here ☐

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	5,000.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	5,000.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	5,000.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	5,000.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	1,712.	18	Office expense (see instructions)	18	640.
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	410.
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	3,479.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,521.	27a	Other expenses (from line 48)	27a	717.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	1,521.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

BAA

REV 07/23/23 TTW

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs.	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Artists	0.
Mobile app development	0.
Video Production	0.
Costumes and Art installation	0.
AMORTIZATION	717.
48 Total other expenses. Enter here and on line 27a	48 717.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Lukasz A Filinski

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	ONYX LENDING MANAGEMENT LLC	P	☐	46-0796264	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			213,946.		
B					
C					
D					
29a Totals					
b Totals			213,946.		
30 Add columns (h) and (k) of line 29a					30
31 Add columns (g), (i), and (j) of line 29b.					31 (213,946.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31					32 -213,946.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-213,946.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Lukasz A Filinski

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	-209,425.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	-209,425.
4	Number of qualifying children under age 17 with the required social security number	4	0
5	Multiply line 4 by \$2,000	5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	1
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	500.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	500.
13	Enter the amount from the Credit Limit Worksheet A	13	0.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	0.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 07/23/23 TTW

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

- | | | | | |
|-----|---|-----|------|--|
| 15 | Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐ | | | |
| 16a | Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16a | 500. | |
| b | Number of qualifying children under 17 with the required social security number: 0 x \$1,500.
Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27
TIP: The number of children you use for this line is the same as the number of children you used for line 4. | 16b | 0. | |
| 17 | Enter the smaller of line 16a or line 16b | 17 | | |
| 18a | Earned income (see instructions) | 18a | 0. | |
| b | Nontaxable combat pay (see instructions) | 18b | | |
| 19 | Is the amount on line 18a more than \$2,500?
☐ No. Leave line 19 blank and enter -0- on line 20.
☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result | 19 | | |
| 20 | Multiply the amount on line 19 by 15% (0.15) and enter the result
Next. On line 16b, is the amount \$4,500 or more?
☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.
☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | 20 | | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

- | | | | | |
|--|---|----|--|----|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. | 21 | | |
| 22 | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13. | 22 | | |
| 23 | Add lines 21 and 22 | 23 | | |
| 24 | 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. | 24 | | |
| 25 | Subtract line 24 from line 23. If zero or less, enter -0- | | | 25 |
| 26 | Enter the larger of line 20 or line 25. | | | 26 |
| Next, enter the smaller of line 17 or line 26 on line 27. | | | | |

Part II-C Additional Child Tax Credit

- | | |
|---|----|
| 27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . | 27 |
|---|----|

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2022Attachment
Sequence No. **55**

Name(s) shown on return

Lukasz A Filinski

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ONYX LENDING MANAGEMENT LLC	46-0796264	-213,946.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-213,946.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0.
11	Taxable income before qualified business income deduction (see instructions)	11	0.
12	Net capital gain (see instructions)	12	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(213,946.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

REV 07/23/23 TTW

Form **8995** (2022)

Tax History Report

► Keep for your records

2022

Name(s) Shown on Return
Lukasz A Filinski

Five Year Tax History:					
	2018	2019	2020	2021	2022
Filing status			MFS	MFS	MFS
Total income			186,568.	15,497.	-209,425.
Adjustments to income			763.		
Adjusted gross income			185,805.	15,497.	-209,425.
Tax expense			1,229.	5,000.	4.
Interest expense . . .					
Contributions			240.	240.	
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .			12,400.	12,790.	12,950.
Exemption amount . .			0.	0.	0.
QBI deduction			5,750.	541.	0.
Taxable income			167,655.	2,166.	0.
Tax			34,665.	216.	
Alternative min tax . .					
Total credits				216.	
Other taxes			4,232.		
Payments				1,400.	
Form 2210 penalty . .			611.		
Amount owed			39,508.		0.
Applied to next year's estimated tax .					
Refund				1,400.	
Effective tax rate % . .			18.66	0.00	0.00
**Tax bracket %			32.0	10.0	

**Tax bracket % is based on Taxable income.

Qualified Business Income Component Worksheet

2022

► Keep for your records

Name(s) Shown on Return Lukasz A Filinski	Social Security Number [REDACTED]
Aggregate trade or business name Aggregate trade or business ID number (EIN) Social Security Number of owner if no EIN available Reason for no EIN or SSN if none available	ONYX LENDING MANAGEMENT LLC 46-0796264

For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
ONYX LENDING MANAGEMENT LLC	46-0796264	-213,946.	209,042.	52,015.

1	Qualified business income (QBI)	-213,946.
	If using Simplified Worksheet, stop here.	
2	Taxable Income	
3	Threshold Amount. \$340,100 if MFJ, \$170,050 if MFS, otherwise \$170,050	
4	Subtract line 3 from line 2. If less than 0, enter 0.	
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000.	
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1.	
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	
8	Wages allocable to qualified business income.	
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	
	Reductions for Specified Service Trades or Businesses	
	Check if Specified Service Trade or Business (SSTB) ☐	
11	SSTB reduction to QBI	
12	SSTB reduction to allocable wages.	
13	SSTB reduction to allocable UBIA	
	QBI, wages, and UBIA after applicable SSTB reductions	
14	Qualified business income	
15	Allocable wages	
16	Allocable UBIA	
	Tentative QBI component	
17	Adjustments for QBI losses	
18	Loss-adjusted QBI (line 14 plus line 17)	
19	Tentative QBI component before limitations (20% of line 18)	
	Wages and assets limits	
20	50% of W2 wages	
21	25% of W2 wages	
22	2.5% of UBIA	
23	Sum of 25% of W2 wages and 2.5% of UBIA	
24	Wage and Asset Limit. Larger of line 20 or line 23	
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0)	
26	Reduction Amount. Multiply line 6 by line 25.	
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	
28	Qualified payments from agricultural or horticultural coop	
29	Wages allocable to qualified payments from coop	
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29)	
	Qualified business income component amount	
31	Subtract line 30 from line 27	

Qualified Business Income Deduction Summary

► Keep for your records

2022

Name(s) Shown on Return <u>Lukasz A Filinski</u>	Social Security Number
---	--

QuickZoom to QBI Component Worksheet► _____
QuickZoom to Form 8995.► _____
QuickZoom to Form 8995-A► _____

1 Trade or business name <u>ONYX LENDING MANAGEMENT LLC</u>	Net QBI <u>-213,946.</u>
2 Net qualified business income (QBI) from qualified trades or businesses	<u>-213,946.</u>
3 Loss from previous year	<u> </u>
4 Sum of activities with gains (only positive amounts from table on line 1)	<u> </u>
5 Sum of activities with losses (only negative amounts from table on line 1)	<u>-213,946.</u>
6 Check if using Simplified Computation (Form 8995) ☒	
7 QBI component from Form 8995 line 5 or Form 8995A line 16.	<u>0.</u>
8 QBI loss carryover from Form 8995 line 16 or Form 8995A Schedule C line 6	<u>-213,946.</u>
9 Total REIT dividends	<u> </u>
10 PTP Income from non-SSTBs	<u> </u>
11 PTP Income from SSTBs	<u> </u>
12 Allowed PTP Income from SSTBs	<u> </u>
13 Total Allowed PTP Income (sum of line 10 and line 12).	<u> </u>
14 Carryover REIT/PTP losses from prior year	<u> </u>
15 Total REIT/PTP income	<u> </u>
16 20% of total REIT/PTP income	<u> </u>
17 Disallowed REIT/PTP loss	<u>0.</u>
18 Combined QBI Amount (QBI component plus 20% of REIT/PTP income).	<u>0.</u>
19 Taxable income before qualified business income deduction.	<u>0.</u>
20 Net capital gains	<u>0.</u>
21 Taxable income minus net capital gains. If zero or less, enter -0-	<u>0.</u>
22 20% of taxable income minus net capital gains	<u>0.</u>
23 QBI deduction before DPAD.	<u>0.</u>
<i>Lesser of Combined QBI Amount or 20% of taxable income minus cap gains</i>	
24 Section 199A(g) deduction for domestic production activities	<u> </u>
25 Total 199A (QBI) deduction (sum of lines 23 and 24)	<u>0.</u>

► Keep for your records

Name(s) Shown on Return
Lukasz A Filinski

Social Security Number

Estimated Tax Payments for 2022 (If more than 4 payments for any state or locality, see Tax Help)

Federal									State			Local		
Date	Amount		Date	Amount	ID	Date	Amount	ID						
04/18/22			04/18/22			04/18/22								
06/15/22			06/15/22			06/15/22								
09/15/22			09/15/22			09/15/22								
01/17/23			01/17/23			01/17/23								
Tot Estimated Payments . . .														

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2022					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2022 extensions					

Taxes Withheld From:				Federal	State	Local
10	Forms W-2			0.	0.	
11	Forms W-2G					
12	Forms 1099-R					
13	Forms 1099-MISC, 1099-NEC, 1099-K, 1099-G					
14	Schedules K-1					
15	Forms 1099-INT, DIV and OID					
16	Social Security and Railroad Benefits					
17	Form 1099-B	St	Loc			
18 a	Other withholding	St	Loc			
b	Other withholding	St	Loc			
c	Other withholding	St	Loc			
d	Positive Adjustment	St	Loc			
e	Negative Adjustment	St	Loc			
f	Additional Medicare Tax					
19	Total Withholding Lines 10 through 18f					
20	Total Tax Payments for 2022			0.	0.	0.

Prior Year Taxes Paid In 2022 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2021 extensions				
22	2021 estimated tax paid after 12/31/2021				
23	Balance due paid with 2021 return				
24	Other (amended returns, installment payments, etc) . .	4.	CA		

Charitable Deduction Limits Worksheet For Current Year Contributions

2022

► Keep for your records

Name(s) Shown on Return Lukasz A Filinski	Social Security Number [REDACTED]
--	--------------------------------------

Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions to 60% limit organizations	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	7	240.

Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI)	8	-209,425.
---	--	---	-----------

A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6	9	0.
10	Deductible amount. Enter the smaller of line 7 or line 9	10	0.
11	Carryover. Subtract line 10 from line 7	11	240.

B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5	12	
13	Subtract line 10 from line 12	13	
14	Deductible amount. Enter the smaller of line 6 or line 13	14	
15	Carryover. Subtract line 14 from line 6	15	

C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5	16	
17	Add lines 5, 6, and 7	17	
18	Subtract line 17 from line 16	18	
19	Multiply line 8 by 0.3	19	
20	Add lines 3 and 4	20	
21	Deductible amount. Enter the smallest of line 18, 19, or 20	21	
a	Cash portion of deductible amount - for Sch A line 11	a	
b	Non-cash portion of deductible amount - for Sch A line 12	b	
22	Carryover. Subtract line 21 from line 20	22	

D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5	23	
24	Add lines 6 and 7	24	
25	Subtract line 24 from line 23	25	
26	Multiply line 8 by 0.3	26	
27	Deductible amount. Enter the smallest of line 5, 25, or 26	27	
28	Carryover. Subtract line 27 from line 5	28	

E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5	29		
30	Add lines 10, 14, 21, and 27	30		
31	Subtract line 30 from line 29	31		
32	Multiply line 8 by 0.3	32		
33	Subtract line 21 from line 32	33		
34	Subtract line 27 from line 32	34		
35	Multiply line 8 by 0.2	35		
36	Deductible amount. Enter the smallest of line 2, 31, 33, 34, or 35	36		
37	Carryover. Subtract line 36 from line 2	37		
F Qualified contributions subject to limit based on 100% of AGI (If line 1 is zero, leave lines 38 through 42 blank)				
38	Enter the amount from line 8	38		
39	Add lines 10, 14, 21, 27, and 36	39		
40	Subtract line 39 from line 38	40		
41	Deductible amount. Enter the smaller of line 1 or line 40	41		
42	Carryover. Subtract line 41 from line 1	42		
G Deduction for the year				
43	Add lines 10, 14, 21, 27, 36 and 41. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space.	43		0.
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		240.

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

Partner's Name
Lukasz A FilinskiSocial Security Number
[REDACTED]**Part I** Information About the Partnership

- A** Partnership's Employer Identification Number 46-0796264
- B** Partnership's Name ONYX LENDING MANAGEMENT LLC
- Address [REDACTED]
- City, State, and ZIP Code [REDACTED] CA
- C** IRS Center where partnership filed return CA
- D** ☐ Check if this is a publicly traded partnership (PTP)
- ☐ Check if foreign partnership

Part II Information About the Partner

- E** Partner is Taxpayer ☒ Spouse ☐ Joint ☐
- F** Partner's SSN or TIN (Do not use TIN of a disregarded entity) [REDACTED]
- G** Partner's Name Lukasz A Filinski
- Address [REDACTED]
- City, State, and ZIP code [REDACTED] CA
- H** ☒ General Partner or LLC member ☐ Limited Partner or other LLC member
- I** ☐ Domestic Partner ☐ Foreign Partner
- J** If the partner is a disregarded entity (DE), enter the partner's TIN
- K** 1 What type of entity is this partner? Individual
- 2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.) check here
- L** Partner's Share of Profit, Loss, Capital:
- | | Beginning | Ending |
|-------------------|-------------|-------------|
| Profit | 99.000000 % | 99.000000 % |
| Loss | 99.000000 % | 99.000000 % |
| Capital | 99.000000 % | 99.000000 % |
- K** Partner's Share of Liabilities:
- | | Beginning | Ending |
|---|-----------|--------|
| Nonrecourse | | |
| Qualified nonrecourse financing | | |
| Recourse | | |
- All investment in partnership is at-risk ☒
- Some investment in partnership is not at-risk ☐
- L** Partner's Capital Account Analysis:
- | | |
|---|-----------|
| Beginning capital account | |
| Capital contributed during the year | 702,125. |
| Current Year net income (loss) | 1,225. |
| Other increase (decrease) | -269,176. |
| Withdrawals & distributions | |
| Ending capital account | 158,199. |
| | 275,975. |

Final / Amended Final K-1 and Amended K-1 Checkboxes

- ☐ Final K-1
- Check applicable box(es):
- ☐ Partnership was discontinued during 2022
- ☐ Partner sold or otherwise disposed of entire interest in the partnership in 2022
- ☐ Partner sold a portion of interest in partnership in 2022
- ☐ Amended K-1

Part III Partner's Share of Current Year Income, Deductions, Credits, Other Items

- Check Type of Activity Reported on this Schedule K-1:
- Business ☒
- Rental Real Estate ☐
- Other Rental Activities ☐
- Other (Investment club, etc.) ☐
- Multiple types of activities ☐
- 1** Ordinary business income (loss) -213,946.
- Check if "materially" participated in the business activities ☒
- Check if "working interest" in oil or gas well ☐
- 2** Net rental real estate income (loss)
- Check if "materially" participated in rental real estate activities ☐
- Check if "actively" participated in rental real estate activities ☐
- Check if rental of property is a type subject to recharacterization rules ☐
- Check if rental real estate activity is a trade or business ☐
- 3** Other net rental income (loss)
- Check if rental of property is a type subject to recharacterization rules ☐
- Check if rental activity is a trade or business ☐
- 4 a** Guaranteed payments for services
- b** Guaranteed payments for capital
- c** Total guaranteed payments
- 5** Interest income
- Interest income from U.S. obligations included in box 5
- 6 a** Ordinary dividends
- b** Qualified dividends
- c** Dividend equivalents
- Interest income from U.S. obligations included in box 6
- 7** Royalties
- Double-click to link royalties to Schedule E Worksheet

Part III Partner's Share of Current Year Income, Deductions, Credits, Other Items (continued)

8	Net short-term capital gain (loss)	_____	
9 a	Net long-term capital gain (loss)	_____	
9 b	Collectibles (28%) gain (loss)	_____	
9 c	Unrecaptured section 1250 gain	_____	
10	Net section 1231 gain (loss)	_____	
11	Other income (loss)		
	Code Description		Amount
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
12	Section 179 deduction	_____	
13	Other deductions		
	Code Description		Amount
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
14	Self-employment earnings (loss)		
	Code Description		Amount
A	Net earnings (loss) from self-employment		-213,946.
C	Gross non-farm income		511,714.
	_____	_____	_____
	_____	_____	_____
15	Credits & credit recapture		
	Code Description		Amount
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
16	Foreign transactions		
	Schedule K-3 is attached if checked		☐
17	Alternative minimum tax (AMT) items		
	Code Description		Amount
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
18	Tax-exempt income and nondeductible expenses		
	Code Description		Amount
C	Nondeductible expenses		23,752.
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
19	Distributions		
	Code Description		Amount
A	Cash and marketable securities		158,199.
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
20	Other information		
	Code Description		Amount
Z	Section 199A information		
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
21	Foreign taxes paid or accrued	_____	

[illegible]

Section D1 Qualified Business Income Deduction - Statement A Information

Enter information below from "Statement A - QBI Pass Through Entity Reporting"

IMPORTANT: If the statement reports information from more than one trade or business, please enter each activity on a separate K-1 entry worksheet.

Trade or Business:	<u>ONYX LENDING MANAGEMENT LLC</u>
EIN:	<u>46-0796264</u>
☐ PTP	
☐ Aggregated	
☒ SSTB	
Shareholder's share of QBI or qualified PTP items subject to shareholder-specific determinations:	
Ordinary business income (loss)	<u>-213,946.</u>
Rental income (loss)	
Royalty income (loss)	
Section 1231 gain (loss)	
Other income (loss)	
Total Ordinary 4797 gain (loss) included in amount(s) above	
Section 179 deduction	
Other deductions	
W-2 wages	<u>209,042.</u>
UBIA of qualified property	<u>52,015.</u>
Section 199A dividends	

Section D2 Qualified Business Income Deduction Info

A Does this K-1 include a Section 199A business? ☒ Yes ☐ No
QBI worksheet to report (double click to link) ONYX LENDING MANAGEMENT LLC

B Trade or Business Name ONYX LENDING MANAGEMENT LLC

C Trade or Business ID Number 46-0796264
If no ID number available, select reason

D 1 Is this a Specified Service Trade or Business (SSTB)? . . . ☒ Yes ☐ No
2 If No, is income attributable to a SSTB? (see help) ☐ Yes ☒ No
3 QBI worksheet for SSTB income (this will auto-populate if Yes)
4 Percentage of qualified income attributable to SSTB %

E 1 Starting business income -213,946.
2 Adjustments
a Section 179 expenses
b Reduced Sec 179 expenses, if deduction is limited
c **RESERVED**
d Total unreimbursed partnership expenses (UPE) 0.
e UPE related to qualified business income 0.
f Other adjustments to business income
g Total allowable QBI sec 179 expenses and other adjustments 0.
3 Qualified business income -213,946.
4 a Calculated QBI allowed after passive/at-risk limits -213,946.
b Adjustments to allowed QBI
c Allowable QBI after loss limits -213,946.
5 Self employed deductions connected to this business
a Self employed earnings from QBI 0.
b **RESERVED**
c Total deduction for 1/2 self employment tax
d Deduction for 1/2 S.E. tax connected to this business 0.
e Total deduction for S.E. retirement contributions
f S.E. retirement deduction connected to this business 0.
f Total self employed deductions connected to this business 0.
6 Partnership profit (loss) after S.E. deductions -213,946.
7 Additional deductions related to this business reported on separate schedules
8 Net profit (loss) after adjustments, limitations, and deductions -213,946.
9 Allowable QBI allocated to SSTB 0.
10 Allowable QBI from this business -213,946.

F 1 Short term gain (loss) from qualified business assets (not included in Row E)

Carryovers to 2022 Additional Info for Section 199A Deduction

Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.

Percentage of SSTB income (by category)

Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)

	Applicable %	Operating %	Form 4797 ord	Form 4797 l/t
2018				
2019				
2020	0.80	100.00	100.00	100.00
2021	100.00	100.00	100.00	100.00

		Regular Tax	QBI
Disallowed Section 179 Deduction by Year			
Before 2018 . . .	A Section 179 carryover		
2018	B Section 179 carryover		
2019	C Section 179 carryover		
2020	D Section 179 carryover		
2021	E Section 179 carryover		
Disallowed At-Risk Losses by Year and Type			
Before 2018 . . .	A Operating loss		
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	D Operating loss		0.
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	G Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	J Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	M Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		
Disallowed Passive Losses by Year and Type			
Before 2018 . . .	A Operating loss		0.
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	D Operating loss		
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	G Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	J Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	M Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		

Federal Carryover Worksheet

► Keep for your records

2022

Name(s) Shown on Return
Lukasz A Filinski

Social Security Number
[REDACTED]

2021 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
CA				4.		
Totals . .				4.		

2021 State Extension Information

(a) State	(b) Paid With Extension

2021 Locality Extension Information

(a) Locality	(b) Paid With Extension

2021 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2021 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2021 State Taxes Due Information

(a) State	(e) Paid With Return
CA	4.

2021 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2021 State Refund Applied Information

(a) State	(g) Applied Amount

2021 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2021 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

2021 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Lukasz A Filinski

Other Tax and Income Information

			2021	2022
1	Filing status	1	3 MFS	3 MFS
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions	3	5,240.	4.
4	Check box if required to itemize deductions	4		
5	Adjusted gross income	5	15,497.	-209,425.
6	Tax liability for Form 2210 or Form 2210-F	6	0.	0.
7	Alternative minimum tax	7		
8	Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA Information

Excess Contributions

			2021	2022
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers

Note: Enter all entries as a positive amount

			2021	2022
12 a	Short-term capital loss	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2022	a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		
17	AMT Nonrecap'd net Sec 1231 losses from:	17 a		
	a 2022	a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		

Credit Carryovers

			2021	2022
18	General business credit	18		
19	Adoption credit from:	19 a		
	a 2022	a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
	e 2018	e		
	f 2017	f		
20	Mortgage interest credit from:	20 a		
	a 2022	a		
	b 2021	b		
	c 2020	c		
	d 2019	d		
21	Credit for prior year minimum tax	21		
22	District of Columbia first-time homebuyer credit	22		
23	Residential Clean Energy Credit (Previously the Residential energy efficient property credit	23		

2022

Other Carryovers

				2021	2022
24	Section 179 expense deduction disallowed			24	
25	Excess	a	Taxpayer (Form 2555, line 46)	25 a	
	foreign	b	Taxpayer (Form 2555, line 48)	b	
	housing	c	Spouse (Form 2555, line 46)	c	
	deduction:	d	Spouse (Form 2555, line 48)	d	

Charitable Contribution Carryovers

26 2021 Carryover of charitable contributions from:		Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
a	2021					0.
b	2020					
c	2019					
d	2018					
e	2017					

27 2022 Carryover of charitable contributions from:		Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
a	2022					240.
b	2021					
c	2020					
d	2019					
e	2018					

28	Amount overpaid less earned income credit.					1,400.
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Qualified Business Income Deduction (Section 199A) carryovers

				2021	2022
29	Qualified business loss carryforward			29	
30	Qualified PTP loss carryforward			30	-213,946.
31	Applicable percentage	2018	31 a		
		2019	b		
		2020	c	0.80	
		2021	d	100.00	

2021 State Capital Loss Carryovers (For users not transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

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Code: S = Solid, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office